IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TWENTY FOURTH DAY OF JUNE
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE SRI BILAL NAZKI, THE ACTING CHIEF JUSTICE

And
THE HON'BLE MR JUSTICE G.CHANDRAIAH

WRIT PETITION NO : 13521 of 2005

Between:

M/s. Sirisampada Constructions, B-80, Ground Floor, Madhura Nagar, Hyd-2000038, rep. by its Managing Partner Mr. R. Chalapathi Rao.

..... PETITIONER

AND

1 The Deputy Commissioner (CT), Punjagutta Diviion, Mayur Kushal

Complex, Abids, Hyd-500 001.
2 The Commercial Tax Officer, Panjagutta Circle, Mayur Kushal Complex,

Abids, Hyd-500 001.
3 The Commercial Tax Officer, Panjagutta Circle, Mayur Kushal Complex, Abids, Hyd-500 001.

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to Issue writ of Mandamus or any other appropriate writ or order or direction declaring the action of the 1st respondent in rejecting the claim of the petitioner that it is not eligible to pay tax at Rs. 4/- per Square Foot in respect of construction of Apartments under second proviso to section 5-G (1) of the Act but liable to pay at 4% as applicable to other contracts for the assessment year 2001 -2002 by order dt. 28.2.2005 in RR No.85/2004-05 as arbitrary, contrary to law and weight of evidence and probabilities of the petitioners case and in violation of principles of natural justice and consequently hold that the assessment order dt. 30.06.2003 passed by

the 2nd respondent is consonance with the provisions of the Act and pass such other order or orders.

Counsel for the Petitioner : MR.SHAIK JEELANI BASHA

Counsel for the Respondents : GP FOR COMMERCIAL TAXES

The Court made the following :

ORDER : (per Hon'ble Sri Bilal Nazki, ACJ)

The revised assessment notice in Form D-3 has been challenged by way of this writ petition. The petitioner has an efficacious remedy of appeal. Therefore, the writ petition cannot be entertained, which is accordingly dismissed. No order as to costs.

(BILAL NAZKI, ACJ)

24th June 2005.

(G. CHANDRAIAH, J)

ajr

……REGISTRAR

// TRUE COPY //

SECTION OFFICER

To

1 The Deputy Commissioner (CT), Punjagutta Diviion, Mayur Kushal

Complex, Abids, Hyd-500 001.
2 The Commercial Tax Officer, Panjagutta Circle, Mayur Kushal Complex,

Abids, Hyd-500 001.
3 The Commercial Tax Officer, Panjagutta Circle, Mayur Kushal Complex,
Abids, Hyd-500 001.

4 Two C.Cs. to the GP for Commercial Taxes, High Court buildings,

Hyderabad (O.U.T).

5 Two C.D. copies.